

APPENDIX

Descriptions of Funds and Component Units

Nonmajor Enterprise Funds

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises – where the intent of the City Council is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the City Council has decided that periodic determination of net income is appropriate for accountability purposes.

Sweeney Convention Center – to account for the operation of the City’s convention center.

Solid Waste Management – to account for the operation of the City’s solid waste collection service.

Parking Enterprise Fund – to account for the operation of the City’s parking lots and the operation of the on-street parking meters.

Transit Bus System – to account for the operation of the City’s public bus system: Santa Fe Trails.

Airport – to account for the operation of the City’s airport service.

Major Enterprise Funds

Budget vs Actual

Waste Water Management – to account for the operation of the City’s sewage system.

Water Management- to account for the operations of the City’s water utility.

Municipal Recreation Complex- to account for the operation of the City’s golf course and adjoining recreation facility.

Genoveva Chavez Community Center- to account for the operation of the community recreational center.

Major Governmental Fund Debt Service Fund Budget vs Actual

The Debt Service Funds are used to account for the accumulation of resources and payment of principal and interest on the City's general bonded debt.

Nonmajor Governmental Funds Special Revenue Funds

Special revenue funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

Capital Equipment Reserve – to account for proceeds from the sale of City owned assets and for transfers for contingent purposes. Council Directive

Economic Development – to account for funds designated to promote business in Santa Fe. Section 5-10-1 to 13 NMSA 1978

½% Gross Receipts Tax – to account for the city's portion of gross receipts taxes collected by the State of New Mexico per Ordinance no. 1981-45. These proceeds are used for various city functions, including debt service. Section 7-19-10 to 18 NMSA 1978

Lodgers' Tax – to account for taxes raised from the special Lodgers' Tax per Ordinance No. 1969-13 and 1987-45. Revenues are utilized for promotion of tourist development, advertising and future improvements to the convention center. Section 3-38-13 to 24 NMSA 1978

Mortgage Refund Residual – to account for the proceeds from the City of Santa Fe Single Family Mortgage Bond Refunding Issue. Joint multi-city bond issue

Railyard Properties – to account for the revenues and expenditures related to the acquisition and development of the Railyard property. Section 7-19-10 to 18 NMSA 1978

Santa Fe Business Incubator – to account for New Mexico Severance Tax bond proceeds to be utilized for promotion of economic development. Section 5-10-1 to 13 NMSA 1978

Watershed Clearing – to account for monies donated to the city for the purpose of timber clearing in the watershed area. Segregated as private donation

Emergency Service Grants – to account for grants from the State of New Mexico. The grants are used to upgrade emergency medical services. Section 24-10A-1 to 9 NMSA 1978

Law Enforcement Grants – to account for grant funds and service charges received for the purpose of developing public awareness on crime prevention, administering DWI programs and public safety related expenditures. Section 29-13-1 to 9 NMSA 1978

Resource Conservation – to account for funds pooled for an emergency program to reduce the use of potable water during a critical drought period by resolution no 2002-05.

Impact Fee Fund/Projects – to account for the collection of arterial impact fees and signalization impact fees collected by the city and the projects they fund. Section 5-8-4 NMSA 1978

Transportation Grants – to account for grant funds received through the State of New Mexico for purposes of designing and implementing multi-modal transportation planning programs. Section 3-52-14 NMSA 1978

Community Development Grants – to account for Federal and State grant awards. These funds are used for various projects such as homebuyer's assistance, emergency shelter for the homeless and other community development projects. Section 3-60-26 NMSA 1978

Affordable Housing Program – to account for Federal and State grants used to provide affordable housing programs.

Senior Citizen Grants – to account for Federal and State grant funds used to operate programs providing social services, in-home services, meals, transportation, and companionship to senior citizens. Section 28-4-1 NMSA 1978

Historic Preservation Grant – to account for funding received through the State of New Mexico for the purpose of performing archaeological and historic surveys. Section 18-8-4 NMSA 1978

Library State Aid Fund – to account for a grant from the State of New Mexico for library development purposes. Section 18-2-5 NMSA 1978

NEA Grants – to account for grants from the National Endowment for the Arts Foundation administered by the Santa Fe Arts Commission

Plaza Use – to account for funds appropriated for planning the use of the Plaza area. This fund was established by Resolution No. 1981-19.

Public Facilities Purchase Fund – to account for money donated by subdividers in lieu of land contributions per Ordinance No. 1982-11. State law requires the contributions from subdividers in order to enable the development of public facilities in new subdivisions.

Quality of Life Project – to account for a portion of gross receipts taxes collected by the State of New Mexico per Ordinance 1993-40. The proceeds are used to fund projects in the areas of recreation, open space acquisition, libraries and parks.

Recreation Grants – to account for 1) the portion of the cigarette tax received by the city and required by State law to be used for recreation purposes and 2) a U.S. Department of Agriculture grant used to provide lunches to children who are participants in the summer recreation program. Sections 7-1-6.11A and 7-12-15 & 16 NMSA 1978

Tierra Contenta – to account for the sale and construction of affordable housing. Associated with mortgage agreement.

Special Recreation League – to account for the assets, investment earnings and operations of various City sponsored recreation leagues

Nonmajor Governmental Funds Capital Projects Funds

Capital projects funds are used to account for the acquisition and construction of major capital projects other than those financed by proprietary funds.

Capital Improvement Projects (CIP) Reallocation – to account for accumulating interest earnings, savings on CIP and subsidiary transfers from the General Fund to be used for other capital improvement projects as approved by the City Council.

Building Renovations – to account for renovations to various City buildings.

Joint Venture – to account for the joint venture with the Santa Fe County of the Regional Emergency Communication Center.

Beautification of Major Arterials – to account for the beautification of medians on Cerrillos Road, St. Francis Drive and Paseo de Peralta.

Bond Acquisition – to account for the proceeds of the City Gross Receipts Tax Revenues Bond issues designated to fund various capital improvement projects including wastewater system improvements and landfill construction and closure.

City Drainage Projects – to account for the design and construction of erosion control for various city drainage and river embankment projects.

City Paving Projects – to account for paving and repaving improvements to existing city streets.

Santa Fe River Channel – to account for improvements to the Santa Fe River.

City Signalization Projects – to account for the installation of traffic signals.

City Street Construction – to account for the design of street construction projects.

City Sidewalks – to account for the design and construction of various sidewalks.

Zia Road Street Lighting – to account for the design of street lighting on Zia Road.

Public Care Facilities – to account for the construction or renovation of city buildings to be used for the needs of the community such as La Familia Medical Center, Child Care Facility and Monica Roybal Center.

Art for CIP – to account for the financing of art in public places.

Affordable Housing Program – to account for Federal and State grants used to provide affordable housing programs.

Museums – to account for improvements to the Camino Lejo and El Museo museums.

City Parks Improvements – to account for improvements to existing City parks as well as construction of future parks.

Open Space Acquisition – to account for the design and construction of an open space master plan and the Talaya Wilderness Trail.

Library Improvements – to account for the design and renovation of the City's libraries.

Paving Districts – to account for the design, construction and paving of various roadways in the City.

Major Governmental Fund Capital Projects Funds

½% CIP GRT- to account for the City's portion of gross receipts taxes collected by the State of New Mexico per Ordinance No. 1891-45

Internal Service Funds

Internal Service Funds are used to account for the financing of goods or services provided by one department to other departments within the city on a cost reimbursement basis.

Risk Management – to account for the premiums, claims and operating costs of the property and liability insurance program. Costs are billed to departments protected by risk management coverage.

Santa Fe Health – to account for the cost of operating a self-insured health insurance program. The city contributes 76.50% of the costs and the employee contributes 23.50%.

Worker's Compensation – to account for the cost of operating a self-insured worker's compensation program.

Retiree Health Care – to account for the cost of operating a self-insured retiree health care program for the benefit of City of Santa Fe retirees.

Discrete Component Units

The Santa Fe Civic Housing Authority consists of proprietary funds that provide public housing services within the city limits. The city is financially accountable for the Housing Authority since it appoints a voting majority of its governing board and can impose its will on the entity.

Santa Fe Civic Housing Authority – this proprietary fund accounts for the construction, modernization and operations of housing for low-income families.

Santa Fe Housing Development Corporation – this proprietary fund accounts for the 100 units of housing occupied by elderly persons qualifying for assistance under Section 8 of the U.S. Housing Act of 1937.

La Cieneguita Elderly Housing – this proprietary fund accounts for the 32 units of housing occupied by elderly persons qualifying for assistance under section 202 of the U.S. Housing Act of 1937.

Section 8 Housing Assistance Grants – this proprietary fund accounts for funds received from the U.S. Department of Housing and Urban Development for subsidizing low-income housing.